

Exhibit B

Frankola Declaration

**THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re:

23ANDME HOLDING CO., *et al.*,¹

Debtors.

In re:

Chapter 11

Case No. 25-40976

(Joint Administration Requested)

Hearing Date: TBD²

Hearing Time TBD

Hearing Location: TBD

**DECLARATION OF JIM FRANKOLA IN SUPPORT OF THE DEBTORS'
APPLICATIONS FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT
AND RETENTION OF GOODWIN PROCTER LLP AND LEWIS RICE LLC AS
SPECIAL COUNSEL ON BEHALF OF AND AT THE SOLE DIRECTION OF THE
SPECIAL COMMITTEE OF THE BOARD OF DIRECTORS OF 23ANDME HOLDING
CO., EFFECTIVE AS OF THE PETITION DATE**

I, Jim Frankola, hereby declare under penalty of perjury:

1. I am an Independent Director and member of the Special Committee of 23andMe Holding Co., and have served in such capacity since October 2024.

2. I submit this declaration (the "Declaration") in support of the *Debtors' Application for Entry of an Order Authorizing the Employment and Retention of Goodwin Procter LLP as Special Counsel on Behalf of and at the Sole Direction of the Special Committee of the Board of Directors of 23andMe Holding Co., Effective as of the Petition Date* and the *Debtors' Application for Entry of an Order Authorizing the Employment and Retention of Lewis Rice LLC as Special*

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/23andMe>. The Debtors' service address for purposes of these chapter 11 cases is: 870 Market Street, Room 415, San Francisco, CA 94102.

² The Debtors will file a notice stating the date, time, and location of the first day hearing once this information becomes available.

Counsel on Behalf of and at the Sole Direction of the Special Committee of the Board of Directors of 23andMe Holding Co., Effective as of the Petition Date (the “Applications”).³ Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of the Debtors’ books and records, and other information compiled and supplied to me by members of the Debtors’ management and the Debtors’ advisors.

Goodwin Procter LLP’s Selection As Special Counsel

3. The Debtors, at my request, retained Goodwin Procter LLP (“Goodwin Procter”) and Lewis Rice LLC (“Lewis Rice”) to serve as special counsel for the Debtors in these Chapter 11 Cases. Goodwin Procter and Lewis Rice will work on behalf of and at the sole direction of the Special Committee. I am aware that Goodwin Procter and Lewis Rice have extensive expertise in the fields of debtors’ and creditors’ rights, business reorganizations—both out of court and under chapter 11 of the Bankruptcy Code—as well as corporate governance, mergers and acquisitions, and litigation. I believe Goodwin Procter and Lewis Rice have each assembled a highly qualified team of professionals and paraprofessionals to provide services to the Special Committee during these cases. Thus, I believe Goodwin Procter and Lewis Rice are well-qualified to advise and represent the Special Committee and to address both effectively and efficiently the legal issues within the scope of their engagement.

4. In addition, Goodwin Procter has represented the Special Committee since November 2024 in connection with matters within the delegated authority of the Special Committee, including the Special Committee’s evaluation of potential sales of the Debtors and other strategic alternatives. Over that time, I believe Goodwin Procter has gained familiarity with

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Applications.

the Debtors' businesses and financial affairs and developed a unique knowledge of the Special Committee's activities and its mandate as an independent fiduciary. For these reasons, as well as Goodwin Procter's depth and breadth of experience in the corporate governance, restructuring, and litigation spaces, I believe that Goodwin Procter is well-qualified to represent the Special Committee in an efficient and timely manner and without duplication of efforts.

Rate Structure

5. Goodwin Procter and Lewis Rice have informed the Debtors and the Special Committee that their rates under their respective standard rate structures are consistent among bankruptcy representations undertaken under the standard rate structure, including related transactional and litigation services. Goodwin Procter and Lewis Rice have further informed the Debtors and the Special Committee that the rates and terms under their respective standard rate structures for non-bankruptcy engagements are the same as the rates and the terms for the Special Committee's engagement of Goodwin Procter and Lewis Rice. I can confirm that the rates that Goodwin Procter and Lewis Rice have each charged the Special Committee in the prepetition period are the same as the rates that Goodwin Procter and Lewis Rice propose to charge the Special Committee in the postpetition period, subject to periodic rate increases, as described in the Applications. Goodwin Procter and Lewis Rice have informed the Debtors and the Special Committee that Goodwin Procter and Lewis Rice's respective standard hourly rates are subject to periodic adjustment in accordance with Goodwin Procter and Lewis Rice's respective standard practices. I also understand, based on my general familiarity with rates charged by comparable law firms, that Goodwin Procter and Lewis Rice's respective rate structures are comparable to the rate structure that would be applied by other firms who offer comparably skilled professionals.

Cost Supervision

6. The Debtors recognize that it is their responsibility to closely monitor the billing practices of their counsel to ensure that the fees and expenses paid by their estates remain consistent with the Debtors' expectations and the exigencies of the Chapter 11 Cases. The Debtors and Special Committee will continue to review the invoices that Goodwin Procter and Lewis Rice regularly submit, and, together with Goodwin Procter and Lewis and Rice, periodically amend the budget and staffing plan as the Chapter 11 Cases develop.

[Remainder of Page Intentionally Left Blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: March 24, 2025

By: /s/ Jim Frankola
Jim Frankola
Chair of the Special Committee of the Board
of Directors of 23andMe Holding Co.